

For Calendar Year 1997 or fiscal year beginning _____, 1997 and ending _____, 19 _____

PLEASE PRINT OR TYPE

Name of Estate or Trust		Dept. of Revenue Number		Check whether <input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate	
Name, Address and Title of Fiduciary		Federal Identification Number			
Name of Attorney		Iowa County in which estate is pending		If trust, check whether — <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter vivos	
Address (Number and Street) City State and Zip Code		Probate Number			
Have prior returns been filed for this estate or trust? <input type="checkbox"/> YES <input type="checkbox"/> NO					
Is income tax certificate of acquittance requested? <input type="checkbox"/> YES <input type="checkbox"/> NO					
INCOME	1. Dividends (enter full amount)		1.		
	2. Interest		2.		
	3. Income from partnerships and other fiduciaries (attach supporting schedule)		3.		
	4. Net rents and royalties		4.		
	5. Net business and farm income or loss (attach Schedules C (or C-EZ) and F, Federal Form 1040)		5.		
	6. Net gain (loss) from capital assets		6.		
	7. Add gain excluded under section 641(c)IRC (see instructions)		7.		
	8. Ordinary gains (losses) (attach Federal Form 4797)		8.		
	9. Other Income (state nature of income)		9.		
	10. Total income (lines 1 to 9 inclusive)		10.		▲
DEDUCTIONS	11. Interest (Enter on Schedule D, page 2)		11.		
	12. Taxes (Enter on Schedule D, page 2)		12.		
	13. Fiduciary fees (Enter on Schedule D, page 2)		13.		
	14. Charitable deduction (from income in compliance with Will or Trust instrument)		14.		
	15. Attorney, accountant, and return preparer fees (Enter on Schedule D, page 2)		15.		
	16. Other deductions not subject to 2% floor (Enter on Schedule D, page 2)		16.		
	17. Allowable miscellaneous itemized deductions (Enter on Schedule D, page 2)		17.		
	18. Total (lines 11 to 17 inclusive)		18.		▲
	19. Balance - Subtract line 18 from line 10		19.		▲
	20. Distributions to beneficiaries (Complete Schedule B on page 2 or attach Federal Schedule K-1)		20.		
	21. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)		21.		
	22. Total (Add lines 20 and 21)		22.		
	23. Taxable income of fiduciary (line 19 minus line 22) Must be zero on final return		23.		▲
RESIDENT COMPUTED TAX	Residents complete lines 24 - 33. Nonresidents complete Schedule C and enter on line 33				
	24. Compute tax from rate schedule E, page 2		24.		
	25. Iowa lump sum tax (Attach Federal Schedule 4972)		25.		
	26. Iowa minimum tax (Attach IA 6251)		26.		
	27. Tax before credits (add lines 24 - 26)		27.		
	28. Personal exemption credit		28.		20.00
	29. Out-of-state tax credit (attach copy of out-of-state return)		29.		
	30. Motor Fuel Tax Credit (attach Schedule IA4136)		30.		
	31. Other Credits		31.		
	32. Total Credits (add lines 28 - 31 inclusive)		32.		
TAX DUE	33. Tax Liability - Residents (subtract line 32 from 27) Nonresidents enter amount from line 20 Schedule C.		33.		
	34. Tax Paid with Additional Payment Voucher 63-007		34.		
	35. Refund - If line 34 is larger than line 33 enter difference		35.		▲
	36. Amount Due — If line 34 is less than line 33 enter difference Make check payable to Treasurer - State of Iowa		36.		▲

MAIL THIS RETURN WITH PAYMENT AND COPY OF COMPLETE FEDERAL FIDUCIARY RETURN ATTACHED TO
Fiduciary Return Processing, Iowa Department of Revenue and Finance, P.O. Box 10467, Des Moines, Iowa 50306

DECLARATION

The undersigned hereby certifies and declares — That this return together with any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof.

SIGN
HERE

Signature of fiduciary or officer representing fiduciary

Date

Signature of preparer other than fiduciary

Address

Date

Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

1997

FIDUCIARY SCHEDULES A, B, C, D AND E

SCHEDULE A - BACKGROUND INFORMATION — ANSWER ALL APPLICABLE QUESTIONS

1. Date estate was opened or created _____
2. Date of decedent's death _____
3. Decedent's business or occupation _____
4. Decedent's age at death _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to date of death? ☐ Yes ☐ No (If no, attach earnings statement or explanatory affidavit)
8. Enter decedent's name, address, and Social Security Number on returns filed _____

9. Name and Social Security Number of decedent's spouse _____
10. Enter name(s) of executor(s) _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s) _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☐ No Is an audit now in the process? ☐ Yes ☐ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☐ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☐ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section 643(d)(e)IRC? ☐ Yes ☐ No

SCHEDULE B - BENEFICIARIES' SHARES OF INCOME AND CREDITS (ATTACH ADDITIONAL PAGES AS NECESSARY)

	Beneficiary "A"	Beneficiary "B"	Beneficiary "C"	TOTALS
1. Name of each beneficiary				
2. Social Security Number				
3. Address				
4. Iowa Resident (Yes/No)				
5. Net short-term capital gains				
6. Net long-term capital gain (100%)				
7. Depreciation and depletion				
8. Ordinary income subject to Iowa Income Tax				
9. Income not subject to Iowa Income Tax				
10. Excess deductions				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any				
12. Withholding Agent's Identification No.				

SCHEDULE C - COMPUTATION OF NONRESIDENT'S TAX

1. Federal taxable income from Federal 1041	
2. Interest and dividends from Federal securities	
3. Balance - Subtract line 2 from line 1	
4. Deduction taken for state income tax	
5. Interest & dividends from foreign, state & municipal securities	
6. Gains excluded by IRC §641(c) Trusts only	
7. Exemption credit from Federal 1041	
8. Adjusted taxable income (add lines 3 through 7)	
9. Compute tax on the amount shown on line 8 using Schedule E	
10. Personal exemption credit	20.00
11. Tax before being prorated (Subtract line 10 from line 9)	
12. Nonresident percentage - divide amount on line 23, page 1 by amount on line 8, Schedule C	%
13. Multiply line 11 by percentage on line 12	
14. Iowa lump sum tax - attach Federal Schedule 4972 ...	
15. Iowa minimum tax - attach IA 6251	
16. Balance - add lines 13, 14 and 15	
17. Motor fuel tax credit (attach IA 4136)	
18. Other credits	
19. Total credits - add lines 17 and 18	
20. Total tax liability - subtract line 19 from line 16 Enter on line 33, page 1	

SCHEDULE D - EXPLANATION OF EXPENSES

[illegible]

SCHEDULE E - TAX RATES

(If Income Is)

Over	But Not Over	Tax Rate	of excess over
\$ 0	\$ 1,112	\$ 0.00 + 0.40%	\$ 0
1,112	2,224	4.45 + 0.80%	1,112
2,224	4,448	13.35 + 2.70%	2,224
4,448	10,008	73.40 + 5.00%	4,448
10,008	16,680	351.40 + 6.80%	10,008
16,680	22,240	805.10 + 7.20%	16,680
22,240	33,360	1,205.42 + 7.55%	22,240
33,360	50,040	2,044.98 + 8.80%	33,360
50,040	over	3,512.82 + 9.98%	50,040

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